



BARS SUPPLEMENTAL HANDBOOK FOR PUBLIC HEALTH

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BARS SUPPLEMENTAL HANDBOOK FOR PUBLIC HEALTH

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BARS SUPPLEMENTAL HANDBOOK FOR PUBLIC HEALTH

Introduction

Under RCW 43.09.200, the State Auditor's Office (SAO) has established the uniform chart of accounts and procedures for local governmental entities.

Under the SAO's Budgeting, Accounting, and Reporting System (BARS) Manual, Public Health expenditures are recorded in the expenditure category of 562.xx. The SAO BARS Manual states that "The department or agencies actually performing these services will use the detailed chart of accounts in the appropriate BARS support system available from . . . the state agency responsible for the program." The following *BARS Supplemental Handbook for Public Health* is the BARS support system from the Washington State Department of Health.

The DOH's *BARS Supplemental Handbook for Public Health* is intended to provide guidelines to ensure uniform reporting on revenues according to sources and expenditures by type of broad service categories for public health activities. Questions should be addressed to :

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Summary of Revenue Accounts

Category	Title
308	BEGINNING FUND BALANCE
310	TAXES
320	LICENSES AND PERMITS
321	Business Licenses and Permits
322	Non-Business Licenses and Permits
330	INTERGOVERNMENTAL REVENUES
331	Direct Federal Grants
332	Federal Entitlement, Impact Payments, and In-Lieu Taxes
333	Indirect Federal Grants
334	State Grants
335	State Shared Revenues
336	State Entitlements, Impact Payments, and In-Lieu Taxes
337	Interlocal Grants, Entitlements, Impact Payments, and In-Lieu Taxes
338	Intergovernmental Service Revenues (Deleted in 2013, see below)
339	ARRA Grants
340	CHARGES FOR GOODS AND SERVICES
346	Mental and Physical Health
350	FINES AND PENALTIES
360	MISCELLANEOUS REVENUES
361	Interest and Other Earnings
362	Rents, Leases, and Concessions
365	Internal Service Fund Miscellaneous Revenues
366	Interfund/Interdepartmental Miscellaneous Revenues
367	Contributions and Donations from Private Sources
368	Special Assessments
369	Other Miscellaneous Revenues
370	PROPRIETARY/TRUST GAINS (LOSSES) AND OTHER INCOME (EXPENSES)
380	NON-REVENUES
390	OTHER FINANCING SOURCES
397	Transfers-In

Revenue Account Definitions

The following revenue accounts are those most frequently used by local health jurisdictions. For additional information and detailed account listings, refer to the State Auditor's Office BARS Manual Part 1, Chapter 3.

308.00 Beginning Fund Balance

These accounts record the estimated and actual amounts of fund balance at the beginning of the year; that is, the excess of fund assets over liabilities.

- 308.10 Reserved Fund Balance
- 308.20 Non-spendable Fund Balance (GAAP entities only)
- 308.30 Restricted Fund Balance (GAAP entities only)
- 308.40 Committed Fund Balance (GAAP entities only)
- 308.50 Assigned Fund Balance (GAAP entities only)
- 308.80 Unreserved Fund Balance
- 308.90 Unassigned Fund Balance (GAAP entities only)

310.00 Taxes

320.00 Licenses and Permits

Charges for the issuance of licenses and permits. Licenses are required for selected trades, occupations, and other activities for regulatory purposes. These businesses and activities are selected because of health, safety, or security hazards which might arise in the absence of regulation. Licenses may be accompanied by inspection of the premises by city, county, or state departments. Inspection may be repeated upon renewal of the license. License fees are usually designed to cover the cost of administration, inspection and continuing services in connection with regulation. If inspection charges are assessed separately, they should be coded as 342.40.

Permits are issued to aid regulation of new business activities. Some represent public control over private activity while other permits regulate private use of public property. Issuance of permits protects the property from dangerous or unauthorized use.

321.00 Business Licenses and Permits

Proceeds from the issuance of licenses and permits to businesses and occupations that must be licensed before doing business within a governmental unit.

321.20 Health

322.00 Non-Business Licenses and Permits

322.10 Buildings, Structures and Equipment (E.g., septic tank permits)

330.00 Intergovernmental Revenue

Grants, entitlements, shared revenues and payments for goods and services provided by

one government to another.

331.00 Direct Federal Grants

Cash or other assets furnished by the federal government to local governments under contractual arrangements that provide aid to local governments. Programs provided by the federal government are classified into 15 types of assistance: eight nonfinancial and seven financial types of assistance. The seven types of financial assistance that are available to state and local governments are: formula grants; project grants; direct payments; direct loans; guaranteed/insured loans; insurance; sale, exchange, or donation of property and goods. Most federal financial assistance is in the form of cash awards, but there are programs that do not involve cash transactions (e.g., vaccine supplied). Direct federal grants are distinguished from indirect grants by the fact that direct grants are received from a federal department or agency without passing through an intermediary state or local government or other nonfederal agency.

332.00.00 Federal Entitlements, Impact Payments, and In-Lieu Taxes

Cash furnished by the federal government to local governments based on a distribution formula. Entitlements are distributed per capita or based on some eligibility requirements.

333.00.00 Indirect Federal Grants

Indirect federal grants are distinguished from direct grants by the fact that they are passed through one or more intermediary governments or nonfederal agencies before reaching the local government.

334.00.00 State Grants

Cash or other assets furnished by the state government to local governments directly or indirectly, through another local government, under contractual arrangements that provide aid or reimburse the local government. Code state grants by the state agency which provides the grant using the element, subelement and unit fields. Do not confuse state grants with grants received from the state but originating with the federal government; when the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants, account 333. Be careful to segregate federal indirect moneys from state matching grants, which may be paid on the same state remittance. The coding applies whether such arrangements are called *awards*, *grants*, *block grants*, *subsidies*, *programs*, *cost reimbursement*, *contracts*, or *agreements*.

STATE AGENCIES (examples of other state agencies which may pass money to the local health jurisdictions):

334.03.1x Department of Ecology

334.03.5x Traffic Safety Commission

334.04.2x Department of Commerce

334.04.6x Department of Social and Health Services (DSHS)

334.04.9x Department of Health (DOH)

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See BARS Manual (Part3, Chapter 3) for a complete list of state agencies.

335.00.00 State Shared Revenues

Moneys which represent the local government's portion of revenue levied and collected by the state.

336.00.00 State Entitlements, Impact Payments, and In-Lieu Taxes

Moneys furnished by the state government to local governments based on a distribution formula, either per capita or according to some eligibility criteria, such as local taxing efforts, qualifying employees, or clients served.

336.04.23 Public Health Assistance

State distributed financial assistance for the purpose of public health.

337.00.00 Interlocal Grants, Entitlements, Impact Payments, and In-Lieu Taxes

Cash or other assets furnished by one local government to another local government, other than for services rendered or goods provided.

338.00 Intergovernmental Service Revenues (see note below)

To record the revenue derived by one government for performing a service that is the statutory responsibility of another government. Shared costs of providing services are included within these accounts. These accounts will appear on the books of the government that actually performs the work. The payment may be based on actual costs or a fixed fee. These are not grant related services but fee-for-service programs.

338.62 Public Health

338.64 Mental Health

338.66 Substance Abuse

338.68 Developmental Disabilities

Also may use the last two digits to delineate between county general health pool contributions and special purpose contributions (e.g., 338.62.01, 338.62.02, etc.).

Also use account 338.00 to code federal funds received as fee for service. To aid proper classification when compiling and comparing data statewide, include the CFDA in the revenue code. (See also page 10 for further discussion of how to assign or interpret federal codes.) The following are examples that have been used in the past:

338.97.78 Medicaid Title XIX (Fee for Service)

338.97.74 Medicare-Supplemental Medical Insurance (Fee for Service)

338.92.68 Perinatal Hep B (Fixed Fee)

338.84.18 ITEIP, CICC, IDEA Part H (Fixed Fee)

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In the revisions for 2013 reports, the WSAO has eliminated this code. Revenues currently reported in this area will be reported under category 340. See the details under 346.xx below.

339.00 ARRA Grants

340.00 Charges for Goods and Services

346.00 Mental and Physical Health

346.10 Hospital, Assisted Living, and Convalescent Center

346.20 Public Health Clinic

Include daily and ancillary services. Do not include grants or other governmental revenues.

346.30 Substance Abuse Services

Payments made by or on behalf of recipients of services. Do not include grants or other governmental revenues.

346.40 Mental Health Services

Payments made by or on behalf of recipients of services. Do not include grants or other governmental revenues.

346.50 Environmental Health Services

Include environmental lab fees, inspection fees, water system plan check fees, etc. Do not include fees or charges for licenses or permits such as sewage and design permits, food handler cards and licenses for sewage system designers, installers and pumpers. (See 320.00)

346.60 Developmental Disabilities Services

Payments made by or on behalf of recipients of services. Do not include grants or other governmental revenues.

346.70 Other Public Health Fees (Including Vital Statistics)

346.80 Coroners' Fees

346.90 Miscellaneous Services

349.00 Interfund/Interdepartmental Sales and Services

Include sales and charges for services by one department or fund to another department or fund of the same government.

349.39 Other Environmental Services

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- 349.62 Public Health Clinic Services
- 349.64 Mental Health Services
- 349.66 Substance Abuse Services
- 349.68 Developmental Disabilities Services
- 349.69 Other Health Services

350.00 Fines and Penalties

360.00 Miscellaneous Revenues

Derived from sources not otherwise provided for in accounts 310 to 359.

361.00 Interest and Other Earnings

Interest earned on investments, contracts, notes, loans, accounts receivable, etc. (net of investment fee).

367.00 Contributions and Donations from Private Sources

Include gifts, pledges, grants, and bequests from private sources.

368.00 Special Assessments

An assessment levied by a local government to support a particular operation.

369.00 Other Miscellaneous Revenues

From other sources not otherwise included in accounts 361.00 through 368.00.

369.80 Cash Adjustments

369.81 Cashier's Overages or Shortages

369.90 Other Miscellaneous Revenue (including NSF fees)

370.00 Proprietary/Trust Gains (Losses) and Other Income (Expenses)

These accounts are provided for the segregation of special transactions that affect the net income of enterprise, internal service, and fiduciary funds.

380.00 Nonrevenues

Receipts which do not meet revenue criteria (e.g., capital contributions, etc.).

390.00 Other Financing Sources

397.00 Transfers-In

Include the regular, recurring transfers previously classified as contributions from active funds.

Revenue Codes for Direct Federal Grants (331.xx.xx)

Direct federal grants are coded in the same manner as the federal indirect (see below) with one significant difference. The initial three numbers are 331. The third digit ("1") indicates that the funding was received directly from the awarding federal agency without passing through another government. Digits 4-7: will use the first **FOUR** digits of the CFDA number. For example, 10.559, Summer Food Service Program for Children received directly from the Food and Nutrition Service would be coded 331.10.55

332.00.00 Federal Entitlements, Impact Payments, and In-Lieu Taxes
Cash furnished by the federal government to local governments based on a distribution formula. Entitlements are distributed per capita or based on some eligibility requirements

Revenue Codes for Indirect Federal Grants (Non-ARRA) Administered by the DOH (333.xx.xx)

All BARS revenue codes for federal grants use abbreviated versions of the numbers assigned by the federal government in the Catalog of Federal Domestic Assistance (CFDA). All CFDA codes are in two parts, the first two digits identify the federal agency where the funding originates, and the last three identify the grant program itself. Refer to BARS Manual (Part 1, Chapter 3) for more details.

Effective January 1, 2012, the Washington State Auditors Office (WSAO) has simplified the method for assigning BARS Revenue Codes for pass-through grants. The seven digit BARS Revenue Code for Indirect Federal Grants will use the following methodology:
Digits 1-3: will be 333
Digits 4-7: will use the first **FOUR** digits of the CFDA number, including US DHHS (CFDA #s starting with 93. xxx).

The following is a listing of the 2012 BARS Revenue Codes for all DOH federal grants as of May 2012 and a crosswalk to the old 2011 BARS Revenue Codes. Remember, you may not be participating in all of the following programs.

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CFDA	Grant Title	BARS 2012	BARS 2011
10.479	Food Safety Cooperative Agreements	333.10.47	333.10.49
10.072	Wetlands Reserve Program	333.10.07	333.10.02
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	333.10.55	333.10.57
10.572	WIC Farmers Market Nutrition Program	333.10.57	333.10.52
10.561	Food Stamp Nutrition Education	333.10.56	333.10.51
16.754	USDOJ Harold Rogers Prescription Drug Monitoring Program	333.16.75	333.16.74
66.032	State Indoor Radon Grants	333.66.03	333.66.02
66.034	Special Purpose Activities Relating to the Clean Air Act	333.66.03	333.66.04
66.123	Puget Sound Action Agenda: Technical Investigations	333.66.12	333.66.04
66.468	Capitalization Grants for Drinking Water (SRF)	333.66.46	333.66.48
66.471	State Grants to Reimburse Operators Small Water Systems	333.66.47	333.66.41
66.474	Water Protection Grants to States	333.66.47	333.66.44
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations and Studies Pollution Prevention	333.66.71	333.66.76
81.104	Office of Environmental Waste Processing	333.81.10	333.81.14
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	333.91.21	333.81.24
93.069	Public Health Emergency Preparedness	333.93.06	333.90.69
93.070	Environmental Public Health and Emergency Preparedness	333.93.07	333.90.70
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	333.93.08	333.90.89
93.110	Maternal and Child Health Federal Consolidated Programs	333.93.11	333.91.10
93.116	Project Grants for Tuberculosis Control Programs	333.93.11	333.91.16
93.127	Emergency Medical Services for Children	333.93.12	333.91.27
93.130	Primary Care Services	333.93.13	333.91.30
93.136	Injury Prevention Programs	333.93.13	333.91.36
93.153	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	333.93.15	333.91.53
93.217	Family Planning Services	333.93.21	333.92.17
93.235	Abstinence Education	333.93.23	333.92.35
93.236	Public Health Emergency Preparedness	333.93.23	333.92.36
93.240	State Capacity Building – Toxic Substances and Disease Registry	333.93.24	333.92.40
93.243	Substance Abuse and Mental Health Services: Projects of Regional and National Significance	333.93.24	333.92.43
93.251	Universal Newborn Hearing Screening	333.93.25	333.92.51
93.268	Immunization Grants	333.93.26	333.92.68
93.283	CDC Investigation and Technical Assistance	333.93.28	333.92.83
93.296	State Partnership Grant Program to Improve Minority Health	333.93.29	333.92.96
93.301	Small Rural Hospital Improvement Grant Program	333.93.30	333.93.01
93.448	Food Safety and Security Monitoring Project	333.93.44	333.94.48
93.500	Pregnancy Assistance Fund Program	333.93.50	333.95.00
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood	333.93.50	333.95.05

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	Home Visiting Program		
93.507	Strengthening Public Health Infrastructure for Improved Health Outcomes	333.93.50	333.95.07
93.520	Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work	333.93.52	333.95.20
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	333.93.52	333.95.21
93.531	PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds	333.93.53	333.95.31
93.538	Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	333.93.53	333.95.39
93.539	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds	333.93.53	333.95.39
93.544	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program	333.93.54	333.95.44
93.548	PPHF 2012: Nutrition, Physical Activity and Obesity Program - financed in part by 2012 Prevention and Public Health Funds (PPHF-2012)	333.93.54	333.95.48
93.575	Child Care and Development Block Grant	333.93.57	333.95.75
93.630	Developmental Disabilities Basic Support and Advocacy Grants	333.93.63	333.96.30
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	333.93.77	333.97.77
93.778	Medical Assistance Program (Medicaid)	333.93.77	333.97.78
93.889	PHEPR Hospital Preparation	333.93.88	333.98.89
93.913	Grants to States for Operation of Offices of Rural Health	333.93.91	333.99.13
93.917	HIV Care Formula Grants	333.93.91	333.99.17
93.919	Breast and Cervical Cancer Early Detection Program	333.93.91	333.99.19
93.928	Special Projects of National Significance	333.93.92	333.99.28
93.940	HIV Prevention Activities - Health Department Based	333.93.94	333.99.40
93.941	HIV Demonstration, Research, Public and Professional Education Projects	333.93.94	333.99.41
93.944	HIV/AIDS Surveillance	333.93.94	333.99.44
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	333.93.94	333.99.46
93.977	Preventive Health Services - STD Control Grants	333.93.97	333.99.77
93.991	Preventive Health and Health Services Block Grant	333.93.99	333.99.91
93.994	Maternal and Child Health Services Block Grant	333.93.99	333.99.94

334.00.00 State Grants

Cash or other assets furnished by the state government to local governments directly or indirectly, through another local government, under contractual arrangements that provide aid or reimburse the local government

Revenue Codes for the DOH State Grants (334.xx.xx)

Code state grants by the state agency that provides the grant, using the element, subelement, and object fields. Do not confuse state grants with grants received from the state but originating with the federal government. When the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants. Grants from all state agencies will be coded using the three-digit code listed in the BARS Manual Part 1, Chapter 3.

- 334.04.xx DEPARTMENT OF HEALTH
 - .91 General Fund State (GF-S)
 - .92 Local Capacity Development Funds (LCDF)
 - .93 Provisoed GF-S
 - .94 Provisoed HSA
 - .95 State/Federal Matching Funds
 - .96 Interagency State Funds
 - .97 State Settlement Funds - Tobacco
 - .98 Private/Local (Appropriation 500; Drinking Water-Klickitat)
 - .99 Public Health Funding - SSB5930

Revenue Account Definitions for the State DOH Grants

334.04.91 General Fund State (GF-S)

This is general fund money that DOH allocates to the local health jurisdictions for specified activities. General Fund State must be spent according to the state fiscal year it is allocated in and cannot be carried over from the first fiscal year to the second. The funds must be spent for the specific activity and any unspent funds will revert back to the State General Fund.

334.04.92 Local Capacity Development Funds

Formerly known as Urgent Needs, Local Capacity Development Fund (LCDF) money is allocated to each local health jurisdiction on a per capita and base funding formula basis.

334.04.93 Provisoed GF-S

This is general fund money that the DOH allocates to the local health jurisdictions but is mandated in statute for a restrictive purpose or to perform a certain activity.

334.04.94 Provisoed HSA

Health Services Account (HSA) is money allocated to local health jurisdictions for a certain activity or restricted purposes.

334.04.95 State/Federal Matching Funds

Funds (GF-S or HSA) which are allocated to local health jurisdictions as required cash match for a federal grant. This funding must be treated the same way federal

money is since it is considered *matching* federal funds.

334.04.96 Interagency State Funds

Funds allocated to local health jurisdictions by the DOH in an agreement with another state agency for a specific service or activity as a joint effort.

334.04.97 State Settlement Funds - Tobacco

State funds dedicated to funding the implementation of tobacco prevention and control activities within the state.

334.04.98 Private/Local

Funds received from local non-governmental sources, or private foundation grants and gifts.

334.04.99 Public Health Funding - SSB 5930

Funding for enhancement of core public health services delivery and performance, particularly those services related to communicable and chronic disease.

Revenue Codes for ARRA Indirect Federal Grants Administered by the DOH (339.2x.xx)

All BARS revenue codes for federal grants use abbreviated versions of the numbers assigned by the federal government in the Catalog of Federal Domestic Assistance (CFDA). All CFDA codes are in two parts, the first two digits identify the federal agency where the funding originates, and the last three identify the grant program itself. Refer to BARS Manual (Part 1, Chapter 3) for more details.

Effective January 1, 2012, the Washington State Auditors Office (WSAO) has simplified the method for assigning BARS Revenue Codes for pass-through grants. The seven digit BARS Revenue Code for ARRA Indirect Federal Grants will use the following methodology:

Digits 1-3: will be 339

Digit 4: will be 2

Digits 5-7: will use the first **THREE** digits of the CFDA number.

The following is a listing of the 2012 BARS Revenue Codes for all DOH ARRA federal grants as of May 2012, and a crosswalk to the old 2011 BARS Revenue Codes.

Remember, you may not be participating in all of the following programs.

All federal grants or subgrants must be treated and reported on separately, even if it has the same BARS code as another subgrant. In addition to the regular reporting of a federal subgrant, ARRA reporting also requires additional reporting of worker hours funded and project completion information on a quarterly basis. This latter reporting requirement is unique to ARRA grants and is not related to annual BARS reports.

CFDA	Grant Title	BARS 2012	BARS 2011
66.468	ARRA Drinking Water State Revolving Fund	339.26.64	339.26.64
93.411	ARRA Equipment to Enhance Training for Health Professionals	339.29.34	339.44.11
93.414	ARRA - State Primary Care Offices	339.29.34	339.44.14
93.712	ARRA Immunizations	339.29.37	339.47.12
93.715	ARRA Comparative Effectiveness Research AHRQ	339.29.37	339.47.15
93.717	ARRA Preventing Healthcare Associated Infections	339.29.37	339.47.17
93.720	ARRA Ambulatory Surgical Center Infection Prevention	339.29.37	339.47.20
93.723	ARRA Prevention and Wellness	339.29.37	339.47.23
93.724	ARRA Prevention and Wellness – Communities Putting Prevention to Work	339.29.37	339.47.24
93.729	ARRA –Health Information Technology and Public Health	339.29.37	339.47.29

Summary of Expenditure Accounts – Public Health

508.00 ENDING FUND BALANCE

562.00 Public Health

- 562.1x Public Health Administration/Policy Development
- 562.21 Child Death Review
- 562.22 Maternal/Infant/Child/Adolescent Health
- 562.24 Oral Health
- 562.25 Children with Special Health Care Needs
- 562.26 Family Planning - non Title X
- 562.27 Family Planning-Title X
- 562.28 Women, Infant, Children (WIC)
- 562.29 Other Family and Individual Health
- 562.32 Immunization
- 562.33 Sexually Transmitted Diseases
- 562.34 Tuberculosis
- 562.35 HIV/AIDS
- 562.39 Other Communicable Diseases
- 562.41 Cardiovascular Risk Reduction
- 562.42 Obesity
- 562.43 Cancer Prevention and Control
- 562.44 Tobacco Prevention and Control
- 562.45 Violence and Injury Prevention
- 562.49 Other Non-communicable Diseases and Chronic Illnesses
- 562.52 Drinking Water Quality
- 562.53 Solid and Hazardous waste
- 562.54 OSS and Land Development
- 562.55 Vector
- 562.56 Food
- 562.57 Chemical and Physical
- 562.58 Living Environment
- 562.59 Other Environmental Health
- 562.60 Environmental Water Quality
- 562.71 Vital Records
- 562.72 Laboratory
- 562.73 General Health Education
- 562.74 Services Performed by Other Agencies
- 562.78 Pharmacy
- 562.79 Epidemiology
- 562.8x Assessment
- 562.88 Emergency Preparedness and Response
- 562.9x Miscellaneous

Expenditure Account Definitions (Not unique to Public Health)

The following accounts are used by all agencies in reporting expenditures:

508.00 Ending Fund Balance. To be used to indicate the estimated and actual amounts of fund balance at the end of the year. It represents the excess of assets over liabilities. This account may be used in budget preparation if the law requires or permits the accumulation of moneys for future use.

508.10 Reserved Fund Balance

508.20 Nonspendable Fund Balance (GAAP entities only)

508.30 Restricted Fund Balance (GAAP entities only)

508.40 Committed Fund Balance (GAAP entities only)

508.50 Assigned Fund Balance (GAAP entities only)

508.80 Unreserved Fund Balance

508.90 Unassigned Fund Balance (GAAP entities only)

The following expenditure accounts are to be used by the local health jurisdictions if they provide services in these areas. Supplemental Handbooks are available from the State Auditor's Office website under BARS Manuals. The WSAO url for 2012 BARS Manuals is:

<http://www.sao.wa.gov/EN/ClientSupport/FinancialReporting/LGS/BarsManuals/Pages/BARSYear2.aspx>

BARS Supplemental Handbook for Mental Health (564.00)

Programs administered through this Handbook include: RSN-county department program administration, consultation, education and public information, community support, crisis response systems, etc. (See the url above)

BARS Supplemental Handbook for Developmental Disabilities (568.00)

Programs administered through this Handbook include: early intervention services (ITEIP, Part H), County Interagency Coordinating Council (CICC), child development services (birth to three), etc. (See the url above)

Public Health Expenditure Account Definitions

562.1x Administration/Policy Development

Expenditure coding for services for department wide administration, finance, planning, supervision, evaluation, policy-making decisions, training, other administrative services (e.g., environmental health administration, personal health administration) should be reported in accordance with this listing. The 5th digit should be used at the discretion of the health jurisdiction to track activities separately according administrative functions.

Family and Individual Health

562.21 Child Death Review

Services/activities related to the review of all unexpected deaths of children under the age of eighteen within the jurisdiction. Deaths due to prematurity are excepted unless the infant's family had a history of the CPS involvement during the previous twelve months.

562.22 Maternal/Infant/Child/Adolescent Health/*Children with Special Health Care Needs* (Also see 562.25.)

Services/activities related to the health of pregnant women, infants, children, and adolescents through age 19 including children with or at risk for special health/developmental needs.

562.24 Oral Health

Services/activities relating to oral health/dental care activity for individuals or the community.

562.25 Children with Special Health Care Needs (also see 562.22)

At the local health jurisdiction's discretion, this BARS code may be used to track CSHCN expenditures separately from the MICA Health (562.22).

562.26 Family Planning - Non Title X

Services/activities for family planning and reproductive health issues. Does not include Title X funding.

562.27 Family Planning - Title X

Services/activities relating to Title X funded family planning and reproductive health activities. (Includes Title X and 10 percent local funds for match.)

562.28 Women, Infant, Children (WIC)

Nutrition education, supplemental foods and referrals to needed health services for pregnant and breastfeeding women, infants, and children under age five who are at nutritional risk.

562.29 Other Family and Individual Health

Services/activities for families and individuals that cannot be otherwise categorized. May

include Adult Health, School Health, Home Health, Refugee Health, Migrant Health, Jail Health, Rural Health, Minority Health, etc. Programs should be set up for each unrelated activity within the expenditure basic account.

Communicable Disease

562.32 Immunization

Services/activities to administer and distribute vaccine for vaccine preventable diseases for individuals of all ages.

562.33 Sexually Transmitted Diseases

Services/activities for the diagnosis, treatment, and control of sexually transmitted diseases.

562.34 Tuberculosis

Services/activities for the diagnosis, treatment, and control of tuberculosis.

562.35 HIV/AIDS

Services/activities for the education, surveillance, clinical care, intervention, community planning, and prevention of HIV/AIDS and persons infected with the virus. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

562.39 Other Communicable Diseases

Services/activities for the diagnosis, treatment, and control of communicable diseases that cannot be otherwise categorized.

Non-communicable Disease

562.41 Cardiovascular Risk Reduction

Services/activities to prevent cardiovascular (heart) disease.

562.42 Obesity

Services/activities to address the threat of obesity in Washington state.

562.43 Cancer Prevention and Control

Services/activities related to the prevention and control of cancer (e.g., Breast and Cervical Health Program).

562.44 Tobacco Prevention and Control

Services/activities to decrease access and use of tobacco by youth and adults.

562.45 Violence and Injury Prevention

Services/activities to promote personal safety and decrease intentional and unintentional violence.

562.49 Other Non-Communicable Diseases and Chronic Illnesses

Services/activities to promote prevention and control of non-communicable diseases and chronic illnesses not otherwise categorized.

Environmental Health

562.52 Drinking Water Quality

Services/activities related to the planning, development, and on-going operation of safe drinking water systems. Includes conducting plan reviews, carrying out regulatory oversight of public supplies, following up on incidents of water system contamination, consulting with individual well owners.

562.53 Solid and Hazardous Waste

Services/activities related to implementing the waste management priorities of waste reduction, recycling, and disposal as well as responding to incidents of illegal storage/disposal of solid/hazardous waste. Includes implementing applicable state and local regulations governing the collection, transportation, storage, disposal of solid/hazardous wastes, investigation of complaints, pursuing remedial clean-ups, promoting/implementing waste reduction and recycling efforts.

562.54 OSS and Land Development

Services/activities related to the planning and provision of safe collection, treatment, and disposal of residential sewage. Services/activities related to the planning and provision of environmentally sound uses of land. Includes environmental reviews of proposed land use projects as well as site evaluations, inspections, investigations of improper sewage disposal, advising planning groups on locating solid waste disposal sites, chemical storage, light industry noise abatement, pursuing corrective actions.

562.55 Vector

Rabies investigations, animal bite infections, miscellaneous public health activities and services involving animals.

562.56 Food

Services/activities necessary for the assurance that safe and wholesome food is provided to the public. Includes educational efforts directed toward the public and food service operators/handlers, implementing applicable state and local regulations governing retail food establishments, public education, food handler permits, inspection of food establishments, investigating complaints of unsafe food handling practices, taking enforcement actions as needed.

562.57 Chemical and Physical

Services related to chemically contaminated (or potentially contaminated) sites and chemical spills.

562.58 Living Environment

Services/activities to ensure physical safety and social well-being. Includes reviewing

plans and inspections of schools, camps, shelters, temporary worker housing, parks, other public buildings, swimming pools, spas, water parks, and natural bathing areas.

562.59 Other Environmental Health

Services/activities for promotion or protection of environmental health not otherwise categorized.

562.60 Environmental Water Quality

Services/activities related to the assessment and protection of overall water resources in the community including surface and ground waters. Includes conducting investigations, collection and analysis of data, identifying pollution sources, developing pollution prevention plans, undertaking remedial actions, responding to area-wide contamination incidents, promoting water resource protection in community, monitoring surface waters including swimming, boating, and shellfish growing areas.

Other Public Health

562.71 Vital Records

Services/activities necessary for the registration and certification of vital records and transmittal of records to the State Center for Health Statistics.

562.72 Laboratory

Services/activities related to chemical and microscopic analysis of body tissue and fluids to identify disease-causing organisms and aid in the diagnosis and treatment of disease. Also includes analysis of groundwater/drinking water for toxic content. Classification includes costs associated with conducting the tests, but does not include outside laboratory service costs which are classified as a professional service within programs.

562.73 General Health Education

Services/activities which encourage people to adopt and maintain a healthy lifestyle as well as advocate social and environmental changes needed to facilitate healthful living conditions. Activities include workshops, prevention hotlines, health fairs, etc. If the education provided is categorical in nature, it should be classified in a program above (e.g. WIC, STD, TB, etc.).

562.74 Services Performed by Other Agencies

Services/activities which are not a part of the health department program responsibility but instead are performed by other agencies under contractual pass-through arrangement. The pass through agency reports equal revenue and expenditures on BARS reports. The contracting agency reports actual revenue and expenditures.

562.78 Pharmacy

Services/activities related to the acquisition and dispensing of prescription medication, vaccine, general pharmaceutical items.

562.79 Epidemiology

Services/activities related to the investigation into the occurrence and control elements of diseases and health risks in the population.

562.8_ Assessment

Services/activities related to the regular collection, analysis, and sharing of information about health conditions, risks and resources in the community, monitoring health status and risk indicators, health emergencies, environmental risk factors, community concerns, community health resources.

Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs.

562.88 Emergency Preparedness and Response

Services/activities related to the planning, coordination, surveillance, training, and infrastructure and communication development of public health entities within the state, with the purpose of building capability to respond to acts of bioterrorism as well as other infectious disease outbreaks, public health threats, and emergencies. Regional lead agencies should report only those dollars expended for their jurisdiction. Money passed through to other agencies in their region will be reported as expenditures by those agencies.

562.9_ Miscellaneous

Services/activities not previously categorized. Includes expenditures associated with one time or unique grant funding sources, activities not related to any other BARS code. Use 5th digit at the discretion of the health jurisdiction to track activities separately according to needs (e.g., 562.99 Child Profile).

Any unassigned codes may be used by the health department for internal tracking purposes of specific grants or special activities.

Summary of Expenditure Objects

10 SALARIES AND WAGES

20 PERSONNEL BENEFITS

30 SUPPLIES

- Office and Operating Supplies
- Small Tools and Minor Equipment

40 SERVICES

- Professional Services
- Communication
- Travel
- Advertising
- Insurance
- Utility Services
- Repairs and Maintenance
- Miscellaneous

50 INTERGOVERNMENTAL SERVICES AND OTHER INTERFUND PAYMENTS

60 CAPITAL OUTLAYS

- Land
- Buildings and Structures
- Machinery and Equipment
- Capital Leases

70 DEBT SERVICE: PRINCIPAL

(See SAO BARS Manual for further information on this account).

80 DEBT SERVICE: INTEREST

(See SAO BARS Manual for further information on this account).

90 INTERFUND PAYMENTS FOR SERVICES

(See SAO BARS Manual for further information on this account).

Expenditure Objects Definitions

10 Salaries and Wages

Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms, and conditions authorized by law or stated in employment contracts. It does not include fees and out-of-pocket expenses for professional or consultant services performed on assignments.

20 Personnel Benefits

Those benefits paid by the employer as part of the conditions of employment. Subdivide as needed for local purposes. Examples: health/dental insurance, FICA (employer paid), unemployment compensation, workers' compensation, pension, etc.

30 Supplies

This is a basic classification of expenditures by object for articles and commodities purchased for consumption or resale.

31 Office and Operating Supplies. Articles purchased directly and consumed by operating departments. Examples: office stationery, forms, maps, chemicals, clothing, cleaning supplies, drugs, laboratory supplies, medicines, publications, etc.

32 Fuel Consumed. Fuel used to generate power, fuel for heating, and fuel for operating engines and vehicles. See subobject 47 for electricity and natural gas.

33 Power, Water, Gas Purchased for Resale ONLY. See subobject 47 for power, water, and gas purchased for own consumption.

34 Items Purchased for Inventory or Resale. Examples: central stores, code books, maps, food, worker booklets, concession supplies, fuel, pamphlets, etc.

35 Small Tools and Minor Equipment

40 Services

Basic classification by object for services other than personal services which are needed by the government. Such services may be provided by a governmental agency or by private business organizations.

41 Professional Services. Examples: accounting and auditing, management consulting, engineering, legal services, medical, dental, hospital, custodial and cleaning, computer programming, messenger, etc.

42 Communications. Examples: telephone, internet connections, postage, facsimile, etc.

43 Travel. Examples: per diem, meals, lodging, mileage, etc.

44 Advertising

45 Operating Rentals and Leases. (See subobject 66 for the distinction between operating and capitalized leases or rentals.)

46 Insurance. Examples: fire, theft, other casualty, liability bonds, etc. Use object 20 for insurance applicable to personnel benefits.

47 Utility Services. Examples: gas, electricity, water, waste disposal, sewer, cable TV, etc. Use subobject 33 for power, water or gas purchased for resale.

48 Repairs and Maintenance. Contracted (external) labor and supplies furnished by contractors. See object 60 for construction contracts. Examples: buildings, structures, improvements, equipment, etc.

49 Miscellaneous. Examples: court costs, investigations, judgments and damages, registration, dues, subscriptions, membership, information/credit services, filing, recording, witness fees, printing and binding, tuition, contractual services not otherwise classified.

50 Intergovernmental Services and Other Interfund Payments

To segregate intergovernmental purchases of those specialized services typically performed by local governments.

51 Intergovernmental Professional Services. Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private businesses.

52 Intergovernmental Payments from Federal, State, or Local Funds. Contributions made to other local governments out of federal shared revenues, including flood control lease receipts and general revenue sharing. Also use this subobject for disbursement of state or local revenues to other governments.

60 Capital Outlays

Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. This classification pertains only to those assets which are purchased, not those constructed or fabricated by the municipality.

61 Land

62 Buildings and Structures. Acquisition and Improvements.

63 Other Improvements

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64 Machinery and Equipment

65 Construction of Capital Assets

66 Capital Leases. At the time an asset is acquired, use this classification for the total principal to be paid for a capital asset under executory conditional sales contracts, lease-purchase agreements, installment purchase agreements, and similar arrangements that defer payment for capital outlays over a period of time.

70 Debt Service Principal (Use with BASUB 581, 591, 593, and 599.)

71 General Obligation Bonds

72 Revenue Bonds

73 Special Assessment Bonds

74 Revenue Warrant

75 Capital Leases and Installment Purchases

76 Anticipation Notes/Warrants

77 Other Notes

78 Intergovernmental Loans

79 Other Debt. Include interfund loans principle payments, LID assessments, etc.

80 Debt Service: Interest and Related Costs (Use with BASUB 592 and 596, or if interest expenses are capitalized, use BASUB 594)

81 Interest on Short-Term External Debt

82 Interest on Interfund Debt. Include interest on debt to joint ventures and affiliates, LID assessments.

83 Interest on Long-Term External Debt. Include intergovernmental, leases, etc.

84 Debt Issue Costs

85 Debt Registration Costs

89 Other Interest and Debt Service Costs. Include interest paid on overdue taxes (RCW 84.69.070), etc.

90 Interfund Payments for Services

Expenditures made to other funds (or other departments of the same fund) for services rendered. Use subobject 54 for interfund taxes and subobject 82 for interfund interest. Use subobject 47 for utility payments and 49 for interfund licenses. Do not include reimbursements of contributions (subsidies). Use Glossary definitions of the various kinds of interfund transactions. If your accounting system has additional digits available in the object field, the purposes accomplished here by subobjects 91-99 can be achieved even more effectively by appending subobject codes 10-89 to a "9" (e.g., 941 for interfund professional services).

91 Interfund Professional Services. For example of professional services see subobjects 41 and 51.

92 Interfund Communications. For example of communications, see object 42.

93 Interfund Supplies. For example of supplies, see subobjects 31-35.

94 Interfund Capital Outlays. For example of capital outlays, see subobjects 61-66.

95 Interfund Operating Rentals and Leases. For examples of operating rentals and leases, see subobject 45.

96 Interfund Insurance Services. For examples of insurance services, see subobject 46.

98 Interfund Repairs and Maintenance. For examples of repairs and maintenance, see subobject 48.

99 Other Interfund Services and Charges

Reporting Requirements

Philosophy of Reporting

The *Philosophy of Reporting*, according to the WSAO's BARS Manual, is to provide useful financial information for making decisions, demonstrating accountability, and evaluating managerial and organizational performance. The BARS A Report is a required report for the Consolidated Contract. The Report should be inclusive of the revenues and expenditures for the entire public local health jurisdiction. This is vital for analysis of the public health funding for all agencies and may assist in providing additional funding for public health systems development.

The BARS A Report should be a reflection of the local health jurisdiction's financial statements (Schedules 04, 05, and 16 of the BARS Manual).

BARS A Reports submitted to the DOH are published in a summary form in the DOH publication *Local Health Jurisdiction Funding Report*. This report lists activity by BARS expenditure code and major revenue category (e.g., DOH State, Other State, DOH Federal, Other Federal, etc.). A summary of LHJ BARS A Reports for the most recent two years may also be found on the Department of Health's website at www.doh.wa.gov under the link to *Publications*. On the *Publications* page, the reports are listed under *Publications/Reports A-Z*, under *R*. **OR WHERE EVER AS SOON AS WE POST IT**

Local Health Jurisdictions should report on revenues and expenditures by submitting one BARS A Report for the January 1 through December 31 fiscal year. The report should be submitted to the DOH **no later than March 15** of the following year.